

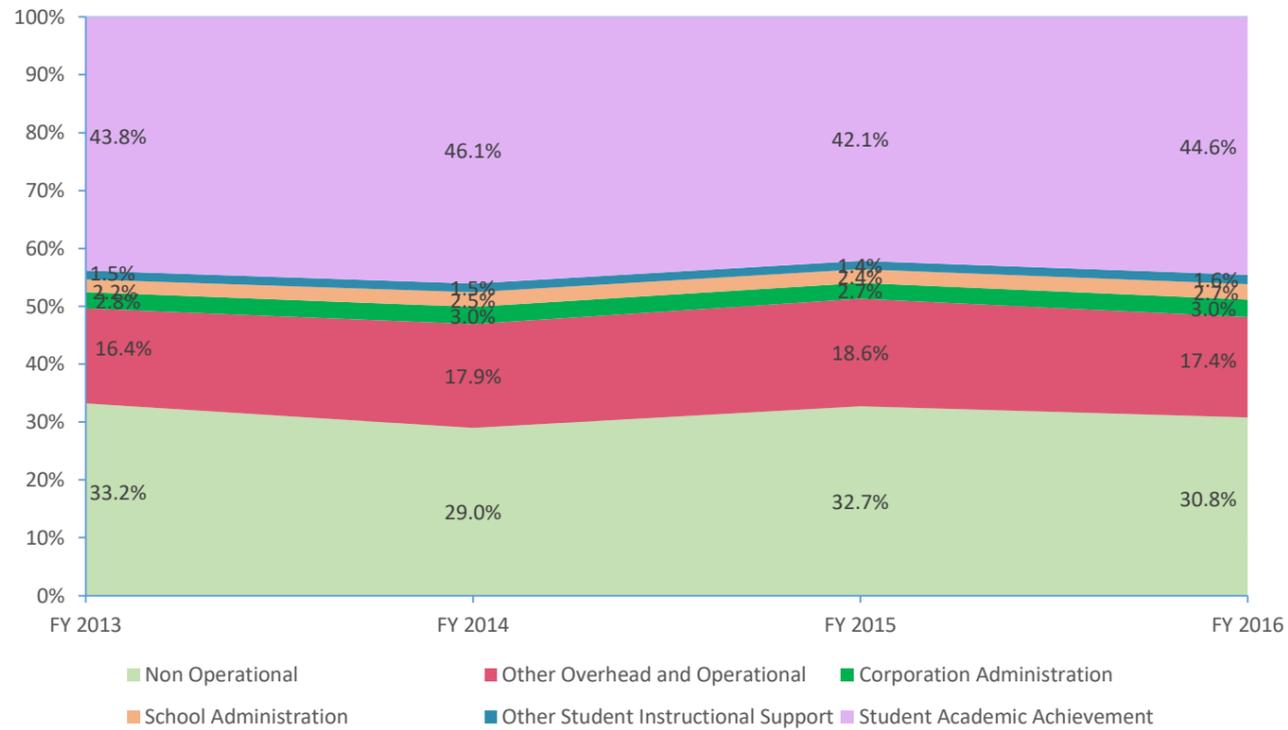
**School Corporation Expenditures by Account
Biannual Financial Report Data
North Gibson School Corp (2735)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,924,373	55.7%	\$11,780,401	60.5%	\$12,590,071	43.8%	\$12,968,356	46.1%	\$12,005,221	42.1%	\$12,298,352	44.6%
Student Instructional Support	\$1,155,305	5.9%	\$920,043	4.7%	\$1,070,190	3.7%	\$1,135,515	4.0%	\$1,085,007	3.8%	\$1,182,644	4.3%
Total	\$12,079,679	61.5%	\$12,700,444	65.2%	\$13,660,261	47.5%	\$14,103,871	50.1%	\$13,090,228	46.0%	\$13,480,996	48.8%

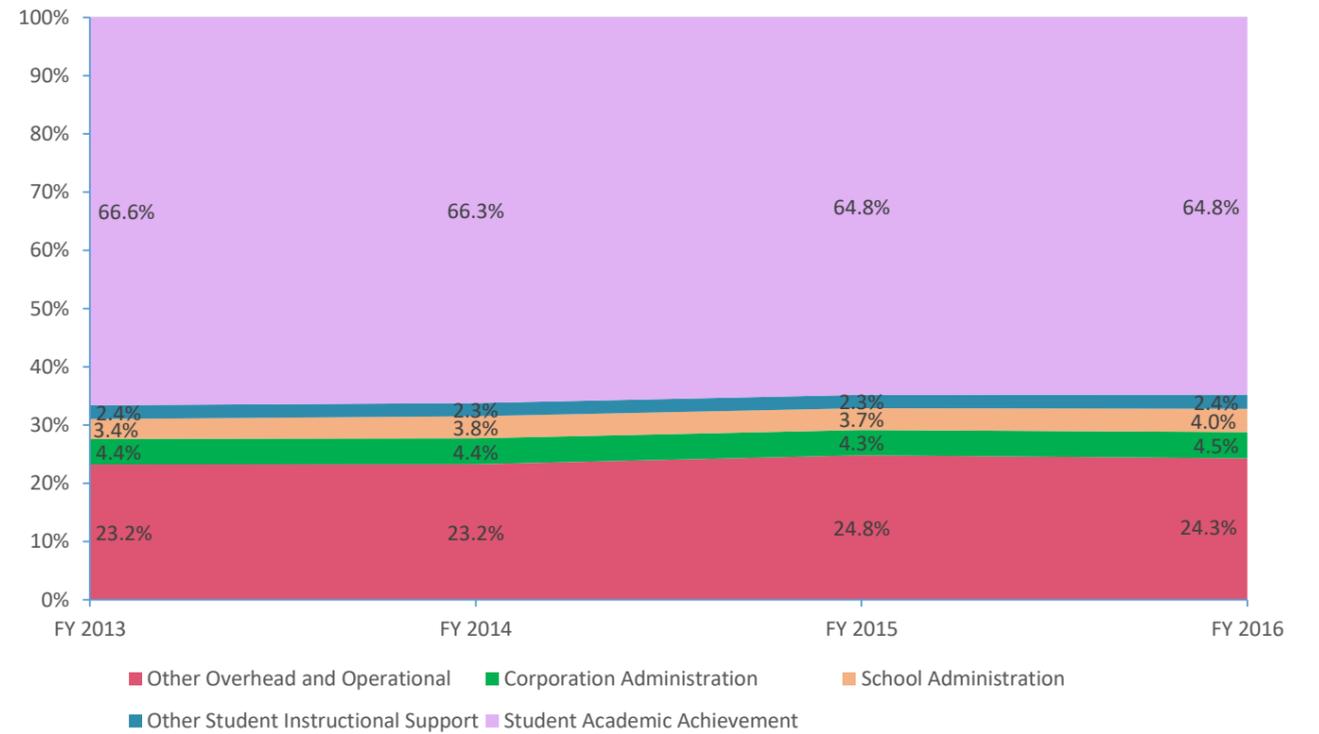
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,873,555	24.8%	\$5,045,945	25.9%	\$5,525,998	19.2%	\$5,885,610	20.9%	\$6,073,257	21.3%	\$5,618,410	20.4%
Non Operational	\$2,674,832	13.6%	\$1,720,155	8.8%	\$9,542,208	33.2%	\$8,157,890	29.0%	\$9,319,269	32.7%	\$8,498,341	30.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,548,387	38.5%	\$6,766,100	34.8%	\$15,068,206	52.5%	\$14,043,499	49.9%	\$15,392,525	54.0%	\$14,116,750	51.2%

Grand Total	\$19,628,066	\$19,466,544	\$28,728,467	\$28,147,370	\$28,482,753	\$27,597,747
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$158,749	\$180,331	\$416,337	\$397,317	150.3%	120.3%	-4.6%
11100	Regular Programs	Elementary	\$2,680,354	\$4,040,729	\$3,763,054	\$3,860,019	44.0%	-4.5%	2.6%
11200	Regular Programs	Middle/Junior High	\$1,341,201	\$2,260,503	\$2,118,003	\$2,231,196	66.4%	-1.3%	5.3%
11300	Regular Programs	High School	\$1,656,064	\$2,976,233	\$2,535,695	\$2,527,046	52.6%	-15.1%	-0.3%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$7,000	\$197,283	\$189,105	NA	2601.5%	-4.1%
11420	Regular Programs	Vocational Education - Agriculture B	\$38,737	\$48,179	\$63,537	\$62,409	61.1%	29.5%	-1.8%
11430	Regular Programs	Vocational Education - Distributive Education	\$605	\$0	\$0	\$0	-100.0%	NA	NA
11440	Regular Programs	Vocational Education - Health Occupations	\$340	\$0	\$0	\$0	-100.0%	NA	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$2,335	\$0	\$0	\$0	-100.0%	NA	NA
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$40,834	\$45,698	\$56,753	\$56,590	38.6%	23.8%	-0.3%
11470	Regular Programs	Vocational Education - Business Education	\$63,372	\$65,930	\$180	\$1,035	-98.4%	-98.4%	475.7%
11480	Regular Programs	Vocational Education - Industrial Education A	\$42,551	\$48,194	\$56,399	\$56,911	33.7%	18.1%	0.9%
11490	Regular Programs	Vocational Education - Industrial Education B	\$23,181	\$24,093	\$1,852	\$5,213	-77.5%	-78.4%	181.4%
11630	Regular Programs	Alternative Education Programs - High School	\$42,490	\$33,583	\$36,259	\$41,867	-1.5%	24.7%	15.5%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$2,133	\$31,436	\$32,107	\$31,883	1394.5%	1.4%	-0.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$198,628	\$293,670	\$619,528	\$636,956	220.7%	116.9%	2.8%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$23,502	\$15,870	\$117,873	\$118,813	405.5%	648.7%	0.8%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$187,321	\$187,683	NA	NA	0.2%
12350	Special Programs	Physical Impairment - Homebound	\$16,827	\$37,520	\$172,536	\$230,860	1271.9%	515.3%	33.8%
12410	Special Programs	Emotional Disabilities - Full Time	\$0	\$0	\$231,830	\$217,904	NA	NA	-6.0%
12510	Special Programs	Culturally Different - Communication Disorders	\$117,764	\$124,952	\$154,258	\$143,864	22.2%	15.1%	-6.7%
12520	Special Programs	Culturally Different - Compensatory	\$0	\$6,668	\$0	\$0	NA	-100.0%	NA
12610	Special Programs	Learning Disability	\$0	\$0	\$251,886	\$256,544	NA	NA	1.8%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$76,736	\$84,893	NA	NA	10.6%
12900	Special Programs	Other Special Programs	\$13,807	\$16,969	\$19,527	\$17,982	30.2%	6.0%	-7.9%
13100	Adult/Continuing Education Programs	Instruction	\$771	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$6,103	\$22,209	\$22,516	\$18,909	209.8%	-14.9%	-16.0%
14200	Summer School Programs	Middle/Junior High School	\$0	\$3,733	\$2,114	\$2,081	NA	-44.3%	-1.6%
14300	Summer School Programs	High School	\$0	\$0	\$1,114	\$1,671	NA	NA	50.0%
16100	Remediation	Remediation Testing	\$50,228	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$0	\$40,744	\$41,747	\$30,430	NA	-25.3%	-27.1%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$5,290	\$6,602	\$4,082	NA	-22.8%	-38.2%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$437,111	\$460,790	\$211,234	\$228,586	-47.7%	-50.4%	8.2%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$156,369	\$0	\$0	NA	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$4,404	\$10,158	\$2,109	\$0	-100.0%	-100.0%	-100.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$107,882	\$14,776	\$18,336	\$32,748	-69.6%	121.6%	78.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$18,500	\$10,334	\$4,260	NA	-77.0%	-58.8%
22210	Instruction	Library/Media Services - Service Area Direction	\$5,114	\$5,442	\$3,070	\$0	-100.0%	-100.0%	-100.0%
22220	Instruction	Library/Media Services - School Library	\$148,126	\$139,188	\$180,955	\$159,783	7.9%	14.8%	-11.7%
22230	Instruction	Library/Media Services - Audiovisual	\$23,297	\$9,085	\$10,067	\$6,456	-72.3%	-28.9%	-35.9%
22240	Instruction	Library/Media Services - Educational Television	\$96	\$801	\$12	\$0	-100.0%	-100.0%	-100.0%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$80,368	\$117,021	NA	NA	45.6%
22360	Instruction	Instruc. Related Tech. - Network Support	\$516,893	\$358,964	\$241,020	\$186,032	-64.0%	-48.2%	-22.8%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$152,444	\$225,860	\$27,504	\$104,914	-31.2%	-53.5%	281.4%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$49,458	\$50,934	\$37,167	\$45,291	-8.4%	-11.1%	21.9%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$435,399	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$8,400,798	\$11,780,401	\$12,005,221	\$12,298,352	46.4%	4.4%	2.4%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$65,109	\$67,946	\$73,091	\$91,056	39.9%	34.0%	24.6%
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$20,818	\$0	\$0	NA	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$170,283	\$182,233	\$162,357	\$162,742	-4.4%	-10.7%	0.2%
21310	Students	Health Services - Service Area Direction	\$0	\$0	\$3,279	\$6,950	NA	NA	112.0%
21340	Students	Health Services - Nurse Services	\$74,889	\$80,656	\$100,380	\$108,310	44.6%	34.3%	7.9%

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
21420	Students	Psychological Services - Psychological Testing	\$0	\$0	\$72,082	\$78,196	NA	NA	8.5%
24100	School Administration	Office of The Principal	\$556,529	\$568,391	\$673,819	\$735,391	32.1%	29.4%	9.1%
Student Instructional Support Total			\$866,811	\$920,043	\$1,085,007	\$1,182,644	36.4%	28.5%	9.0%
Overhead and Operational									
23120	General Administration	Board of Education - Service Area Assistants	\$41,247	\$29,379	\$35,162	\$37,321	-9.5%	27.0%	6.1%
23150	General Administration	Board of Education - Legal Services	\$32,769	\$22,857	\$52,653	\$58,696	79.1%	156.8%	11.5%
23160	General Administration	Board of Education - Promotion Expenses	\$747	\$1,686	\$1,938	\$1,307	74.9%	-22.5%	-32.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$238,797	\$311,758	\$344,387	\$339,640	42.2%	8.9%	-1.4%
23220	General Administration	Executive Administration - Community Relations	\$37,456	\$32,505	\$21,034	\$21,034	-43.8%	-35.3%	0.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$17,109	\$19,356	\$11,613	\$25,346	48.1%	30.9%	118.3%
25120	Central Services	Fiscal Services - Service Area Direction	\$0	\$0	\$2,000	\$2,000	NA	NA	0.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$3,821	\$92	\$12	NA	-99.7%	-87.2%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$6,314	\$6,418	\$6,911	\$8,224	30.2%	28.1%	19.0%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$23,525	\$728	NA	NA	-96.9%
25210	Central Services	Purch., Warehouse., & Dist. Serv. - Service Area Direc.	\$2,199	\$7,125	\$3,217	\$2,057	-6.5%	-71.1%	-36.1%
25230	Central Services	Purch., Warehouse., & Dist. Serv. - Warehousing & Dist.	\$5,063	\$5,507	\$6,223	\$6,428	27.0%	16.7%	3.3%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$13,828	\$0	\$807	\$3,062	-77.9%	NA	279.6%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$8,128	\$0	\$0	\$0	-100.0%	NA	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$157,320	\$266,554	\$283,751	NA	80.4%	6.5%
25890	Central Services	Other Technology Services	\$0	\$12,795	\$0	\$38,315	NA	199.5%	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$0	\$0	\$100	NA	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$11,951	\$639	\$4,313	\$1,196	-90.0%	87.3%	-72.3%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,104,785	\$1,263,234	\$1,631,681	\$1,630,245	47.6%	29.1%	-0.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$54,912	\$59,714	\$88,769	\$81,124	47.7%	35.9%	-8.6%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$234,706	\$453,783	\$357,504	\$260,715	11.1%	-42.5%	-27.1%
26499	Category not Specified	Other - 2007 Account Code	\$84,352	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$91,800	\$20,231	NA	NA	-78.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$222,726	\$102,604	\$233,383	\$240,661	8.1%	134.6%	3.1%
27010	Student Transportation	Service Area Direction	\$125,857	\$206,818	\$342,047	\$376,002	198.8%	81.8%	9.9%
27100	Student Transportation	Vehicle Operation	\$66,749	\$67,537	\$220,605	\$366,884	449.6%	443.2%	66.3%
27200	Student Transportation	Monitoring Services	\$2,550	\$2,506	\$36,278	\$33,546	1215.3%	1238.6%	-7.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$43,242	\$73,807	\$295,627	\$380,136	779.1%	415.0%	28.6%
27400	Student Transportation	Purchase of School Buses	\$0	\$42,450	\$387,066	\$0	NA	-100.0%	-100.0%
27500	Student Transportation	Insurance on Buses	\$2,303	\$2,944	\$21,379	\$20,316	782.2%	590.1%	-5.0%
27700	Student Transportation	Contracted Transportation Services	\$609,025	\$670,213	\$455,767	\$180,805	-70.3%	-73.0%	-60.3%
27900	Student Transportation	Other Student Transportation Services	\$661,686	\$495,050	\$109,531	\$93,532	-85.9%	-81.1%	-14.6%
27910	Student Transportation	Bus Driver Training	\$20	\$0	\$206	\$0	-100.0%	NA	-100.0%
31100	Food Services Operations	Service Area Direction	\$32,521	\$83,343	\$89,167	\$74,266	128.4%	-10.9%	-16.7%
31200	Food Services Operations	Food Preparation and Dispensing	\$250,845	\$293,923	\$343,115	\$414,272	65.2%	40.9%	20.7%
31400	Food Services Operations	Food Purchases	\$416,111	\$517,194	\$583,484	\$586,642	41.0%	13.4%	0.5%
31900	Food Services Operations	Other Food Services	\$51,415	\$99,657	\$5,419	\$29,819	-42.0%	-70.1%	450.3%
Overhead and Operational Total			\$4,379,414	\$5,045,945	\$6,073,257	\$5,618,410	28.3%	11.3%	-7.5%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$2,162	\$494	NA	NA	-77.1%
33400	Category not Specified	Athletic Coaches	\$157,247	\$160,920	\$182,078	\$176,191	12.0%	9.5%	-3.2%
33500	Category not Specified	Welfare Activities Services	\$2,128	\$5,651	\$3,549	\$4,510	112.0%	-20.2%	27.1%
33930	Other Community Services	Latch Key Kid Program	\$44,825	\$46,583	\$46,786	\$45,378	1.2%	-2.6%	-3.0%
33940	Other Community Services	Child Care Services	\$3,312	\$13,945	\$9,497	\$21,181	539.4%	51.9%	123.0%
33990	Other Community Services	Other	\$69,213	\$68,534	\$63,171	\$75,585	9.2%	10.3%	19.7%
41000	Category not Specified	Land Acquisition and Development	\$48,208	\$7,720	\$9,597	\$0	-100.0%	-100.0%	-100.0%
43000	Category not Specified	Professional Services	\$13,899	\$115,946	\$1,000	\$0	-100.0%	-100.0%	-100.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$481,235	\$394,726	\$4,363,135	\$3,304,018	586.6%	737.0%	-24.3%

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	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$70,880	\$222,852	\$659	\$0	-100.0%	-100.0%	-100.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$15,322	\$135,708	\$69,581	NA	354.1%	-48.7%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$95,931	\$71,187	\$63,511	\$81,010	-15.6%	13.8%	27.6%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$109,474	\$69,705	\$120,399	\$216,889	98.1%	211.2%	80.1%
51100	Principal on Debt	Bonds	\$200,000	\$225,000	\$305,000	\$315,000	57.5%	40.0%	3.3%
52100	Interest on Debt	Bonds	\$311,549	\$286,865	\$211,268	\$170,639	-45.2%	-40.5%	-19.2%
52200	Interest on Debt	Temporary Loans	\$42,279	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$927,000	\$0	\$2,085,000	\$2,175,000	134.6%	NA	4.3%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$1,696,825	\$1,784,900	NA	NA	5.2%
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$0	\$0	\$32,898	NA	NA	NA
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$0	\$0	\$1,017	NA	NA	NA
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$3,425	\$3,850	NA	NA	12.4%
60700	Category not Specified	Scholarships	\$12,400	\$15,200	\$16,500	\$20,200	62.9%	32.9%	22.4%
Non Operational Total			\$2,589,579	\$1,720,155	\$9,319,269	\$8,498,341	228.2%	394.0%	-8.8%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$57,017	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$7,124	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$15,692	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,865	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$502,499	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$67,908	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$101,925	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$17,807	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$1,712,449	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$212,217	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$375,236	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$65,250	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$8,900	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$1,245	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$1,288	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$331	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$242,710	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$3,391,464	\$0	\$0	\$0	NA	NA	NA